CHAPTER 172

POLL TAX

H. F. 441.

AN ACT to repeal sections fifteen hundred fifty (1550), (C. C. Sec. 2998), fifteen hundred fifty-one (1551), (C. C. Sec. 2999), supplement to the code, 1913, and section fifteen hundred fifty-two (1552), (C. C. Sec. 3000), of the code, as amended by chapter three hundred thirty-five (335), acts of the thirty-seventh general assembly, relating to road poll tax.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Repeal. That sections fifteen hundred fifty (1550), (C. C. Sec. 2998), fifteen hundred fifty-one (1551), (C. C. Sec. 2999), supplement to the code, 1913, and section fifteen hundred fifty-two (1552), (C. C. Sec. 3000), of the code, as amended by chapter three hundred thirty-five (335), acts of the thirty-seventh general assembly, be repealed and the following enacted in lieu thereof:
- Who subject to poll tax—amount—labor optional—road fund. That all able bodied male citizens between the ages of twenty-1 one and forty-five who are residents of the township outside the cor-3 porate limits of cities and towns shall between the first day of April and the first day of September of each year pay to the road superintendent a sum not to exceed five dollars, (\$5.00), said sum to be fixed by the township trustees at the April meeting. Provided however 4 that the township trustees of each township may at the regular April meeting provide whether or not each person may at his option perform two days' labor in lieu of payment of money as provided in this All money received by the road superintendent under provi-10 11 sions of this act shall be immediately paid to the township clerk for 12 the benefit of the general township road fund. The tax and money 13 so collected shall be expended upon the township road system under 14 the supervision of the road superintendent.
 - SEC. 3. Unpaid taxes—collection. All of said tax remaining unpaid on the first day of September in each year-shall be certified to the county auditor at any time after September first and before the first day of December following and shall be entered by him upon the tax list of said county and be treated and collected as ordinary county taxes and shall be a lien upon all the real property of the delinquent.
 - 1 SEC. 4. Receipt. The road superintendent shall give a receipt 2 for all money received by him which shall be evidence of payment of 3 said tax to the amount specified in the receipt.

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- SEC. 5. Action to collect—exemptions—venue. In case of failure of any person to pay poll tax as required by this act the road superintendent may recover the same by action in his name as road superintendent and no property or wages belonging to such person shall be exempt from execution therefor. Such action shall be brought before any justice of the peace in the county where such person resides.
- 1 SEC. 6. Publication clause. This act being deemed of immedi-2 ate importance shall take effect and be in force from and after the

publication in the Des Moines Register and the Des Moines Capital,
 newspapers published at Des Moines, Iowa.

Approved April 9, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register April 13, 1921, and in the Des Moines Capital April 12, 1921.

W. C. RAMSAY, Secretary of State.

CHAPTER 173

HOG CHOLERA

S. F. 448.

AN ACT to repeal sections one (1) to five (5) inclusive of chapter three hundred seventy-nine (379) acts of the thirty-eighth (38th) general assembly (C. C. Secs. the manufacture, sale and use of hog cholera virus, and anti-hog cholera serum the manufacture, sale and use of hog cholera virus, and anti-hog cholera serum and other biological products for use upon domestic animals and providing penalties for violation of the provisions of this act.

Be it enacted by the General Assembly of the State of Iowa:

- SECTION 1. Rules in re manufacture and sale. It shall be the duty of the commission of animal health and it shall have the power and authority to make and promulgate such rules and regulations governing the manufacture, sale and distribution of hog cholera serum, virus and other biological products for use upon domestic animals, as it deems necessary to maintain the potency and purity of such serum, virus and biological products.
- 1 Terms defined. Whenever used in this act the word SEC. 2. "commission" shall refer to the commission of animal health; the 2 word "person" shall include individuals, firms, partnerships, compa-3 4 nies and corporations; the words "biological products" shall include and refer to hog cholera serum and virus; the word "manufacturer" 6 shall include all persons engaged in the preparation of biological products as construed by this section in this state at any stage of the process; except those engaged under the provisions of sections two 8 thousand five hundred thirty-eight-w (2538-w) to two thousand five 9 hundred thirty-eight-w2 (2538-w2) inclusive, of supplemental supplement to the code 1915, (C. C. Secs. 2422, 2423, 2424), or in any other state or governmental institution; the word "dealer" shall include any 10 11 12 13 person engaged in the sale, dispensation, or other distribution for profit or who shall offer for sale, dispensation, or other distribution 14 15 for profit biological products whether as principal or agent, other than manufacturers, provided that a regularly licensed veterinarian who has in his possession biological products for use in the practice of 16 17 18 his profession, but not for sale to other veterinarians or permit hold-19 ers shall not be considered a dealer as herein defined.
 - 1 SEC. 3. Permission to manufacture or sell. No person shall 2 manufacture, sell, offer for sale or otherwise distribute within this 3 state any biological products unless he shall have been granted per-